

## Missouri Captive Insurance Company Fees

### Typical Captive Company Fees:

Initial Department Review and License Issue	\$7,500
Annual License Renewal 4/1	\$7,500

Note: Make checks payable to the Missouri Department of Insurance, Financial Institutions and Professional Registration. These fees are fully deductible from subsequent premium tax due.

Actuarial Application Review Fee	\$4,000 maximum
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Note: Make checks payable to the actuarial review firm assigned by the Department.

### Special Purpose Life Reinsurance Captive Fees:

Initial Application Review Fee	\$10,000
Initial Licensing Fee	\$7,500
Annual License Renewal 3/1	\$7,500

Note: Makes checks payable to the Missouri Department of Insurance, Financial Institutions and Professional Registration. These fees are fully deductible from subsequent premium tax due.

Actuarial Application Review Fee	\$20,000 maximum
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Note: Make checks payable to the actuarial review firm assigned by the Department

## Missouri Captive Insurance Company Premium Tax Rates

Millions of Dollars	Direct Premium Tax Rate	Assumed Premium Tax Rate
0-20	0.380%	0.214%
20-40	0.285%	0.143%
40-60	0.190%	0.048%
60+	0.072%	0.024%

Note premium tax filings are due 2/1, captives under common control may combine. Taxes due will be certified by the Department and assessed to the company by 3/31. Make checks payable to the Missouri Department of Revenue and remit tax by May 1. Minimum premium tax \$7,500, maximum premium tax \$200,000 for combined group.